

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Chu Analyst: LuAnna Hass Bill Number: AB 2203

Related Bills: None Telephone: 845-7478 Amended Date: February 18, 2004

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Legislative Intent To Implement Tax Amnesty and Five Year Moratorium On Future Tax Amnesty

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☒ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- ☐ OTHER - See comments below.

COMMENTS:

This bill would declare the intent of the Legislature to 1) implement a six-month tax amnesty program, 2) increase penalties and interest for those that do not comply, and 3) establish a five-year moratorium on any future tax amnesty.

This is a spot bill consisting of only legislative intent language. Therefore, this bill does not impact the department's programs and operations or state income tax revenue.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

LuAnna Hass

2/23/04